



Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or if you are entitled to take subtractions on Form IL-1040, Line 7.

Note If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.

Step 1: Provide the following information

Your name as shown on Form IL-1040.

Your Social Security number.

Step 2: Figure your additions for Form IL-1040, Line 3

Write the amount of

(Whole dollars only)

- 1 Your child's federally tax-exempt interest and dividend income as reported on U.S. Form 8814 1 .00
2 Distributive share of additions you received from a partnership, S corporation, trust, or estate. Attach Illinois Schedule K-1-P or Schedule K-1-T. 2 .00
3 Lloyds plan of operations loss, if reported on your behalf on Form IL-1023-C and included in your adjusted gross income 3 .00
4 Earnings distributed from IRC Section 529 college savings and tuition programs if not included in your adjusted gross income (Do not include distributions from "Bright Start," "Bright Directions," or "College Illinois" programs or programs that meet certain disclosure requirements - see instructions.) 4 .00
5 Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4. Attach Form IL-4562. 5 .00
6 Business expense recapture (nonresidents only) 6 .00
7 Recapture of deductions for contributions to Illinois college savings plans transferred to an out-of-state plan 7 .00
8 Credit taken on Schedule 1299-C for student-assistance contributions you made as an employer 8 .00
9 Recapture of deductions for contributions to college savings plans withdrawn for nonqualified expenses or refunded 9 .00
10 Other income - Identify each item 10 .00
11 Add Lines 1 through 10. Write the amount here and on Form IL-1040, Line 3. 11 .00

Step 3: Figure your subtractions for Form IL-1040, Line 7

Write the amount of

- 12 Contributions made to the following college savings plans:
a "Bright Start" College Savings Pool 12a .00
b "College Illinois" Prepaid Tuition Program 12b .00
c "Bright Directions" College Savings Pool 12c .00
13 Distributive share of subtractions from a partnership, S corporation, trust, or estate. (Do not include any amounts contained in Lines 20 or 22 of this schedule.) Attach Illinois Schedule K-1-P or K-1-T identifying you as the partner, shareholder, or beneficiary and listing your Social Security number. 13 .00
14 Restoration of amounts held under claim of right under Internal Revenue Code, Section 1341 14 .00
15 Contributions to a job training project 15 .00
16 Expenses related to federal credits or federally tax-exempt income 16 .00
17 Interest earned on investments through the Home Ownership Made Easy Program 17 .00
18 Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 10. Attach Form IL-4562. 18 .00
Write the following only if included in Form IL-1040, Lines 1, 2, or 3:
19 Military pay earned. Attach military W-2. 19 .00
20 U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040A or 1040. Attach a copy of U.S. 1040A or 1040, Schedule B, if required federally. 20 .00
21 August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and required federal forms. 21 .00
22 Enterprise or river edge redevelopment zone and high impact business dividend subtraction amount from your Schedule 1299-C, Step 2, Line 10. Attach Schedule 1299-C. 22 .00
23 Add Lines 12a through 22 and write the amount here and on Page 2, Line 24. 23 .00



Step 3: Continued

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|-----------|---|------------|-------|------------|
| 24 | Write the amount from Page 1, Line 23. | 24 | _____ | .00 |
| 25 | Recovery of items previously deducted on U.S. 1040, Schedule A (including refunds of any state and local income taxes, other than Illinois). Attach a copy of U.S. 1040, Page 1, and required federal forms. | 25 | _____ | .00 |
| 26 | Ridesharing money and other benefits | 26 | _____ | .00 |
| 27 | Payment of life insurance, endowment, or annuity benefits received | 27 | _____ | .00 |
| 28 | Lloyds plan of operations income if reported on your behalf on Form IL-1023-C | 28 | _____ | .00 |
| 29 | Income earned by certain trust accounts established under the Illinois Pre-Need Cemetery Sales Act | 29 | _____ | .00 |
| 30 | Education loan repayments made for primary care physicians who agree to practice in designated shortage areas under the Family Practice Residency Act | 30 | _____ | .00 |
| 31 | Reparations or other amounts received as a victim of persecution by Nazi Germany | 31 | _____ | .00 |
| 32 | Interest on the following tax-exempt obligations of Illinois state and local government. Do not include interest you received indirectly through owning shares in a mutual fund. | | | |
| a | Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes) | 32a | _____ | .00 |
| b | Export Development Act of 1983 bonds | 32b | _____ | .00 |
| c | Illinois Development Finance Authority bonds, notes, and other obligations (venture fund and infrastructure bonds only) | 32c | _____ | .00 |
| d | Quad Cities Regional Economic Development Authority bonds and notes (if declared to be exempt from taxation by the Authority) | 32d | _____ | .00 |
| e | College Savings bonds | 32e | _____ | .00 |
| f | Illinois Sports Facilities Authority bonds | 32f | _____ | .00 |
| g | Higher Education Student Assistance Act bonds | 32g | _____ | .00 |
| h | Illinois Development Finance Authority bonds issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87 | 32h | _____ | .00 |
| i | Rural Bond Bank Act bonds and notes | 32i | _____ | .00 |
| j | Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act | 32j | _____ | .00 |
| k | Quad Cities Interstate Metropolitan Authority bonds | 32k | _____ | .00 |
| l | Southwestern Illinois Development Authority bonds | 32l | _____ | .00 |
| m | Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and 825.55 or the Asbestos Abatement Finance Act | 32m | _____ | .00 |
| n | Illinois Power Agency bonds issued by the Illinois Finance Authority | 32n | _____ | .00 |
| o | Central Illinois Economic Development Authority bonds | 32o | _____ | .00 |
| p | Eastern Illinois Economic Development Authority bonds | 32p | _____ | .00 |
| q | Southeastern Illinois Economic Development Authority bonds | 32q | _____ | .00 |
| r | Southern Illinois Economic Development Authority bonds | 32r | _____ | .00 |
| s | Illinois Urban Development Authority bonds | 32s | _____ | .00 |
| t | Downstate Illinois Sports Facilities Authority bonds | 32t | _____ | .00 |
| u | Western Illinois Economic Development Authority bonds | 32u | _____ | .00 |
| v | Upper Illinois River Valley Development Authority Act bonds | 32v | _____ | .00 |
| 33 | Interest on the following non-U.S. government bonds. | | | |
| a | Bonds issued by the government of Guam | 33a | _____ | .00 |
| b | Bonds issued by the government of Puerto Rico | 33b | _____ | .00 |
| c | Bonds issued by the government of the Virgin Islands | 33c | _____ | .00 |
| d | Bonds issued by the government of American Samoa | 33d | _____ | .00 |
| e | Bonds issued by the government of the Northern Mariana Islands | 33e | _____ | .00 |
| f | Mutual mortgage insurance fund bonds | 33f | _____ | .00 |
| 34 | Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 20, 32 or 33 as reported on U.S. Form 8814 | 34 | _____ | .00 |
| 35 | Railroad unemployment income. Attach Form 1099-G and a copy of page 1 of your federal return. | 35 | _____ | .00 |
| 36 | Unjust imprisonment compensation awarded by Illinois Court of Claims | 36 | _____ | .00 |
| 37 | Distributions from "Bright Start," "College Illinois," and "Bright Directions" college savings plans if included in Line 1 because you claimed a federal American Opportunity or Lifetime Learning Credit | 37 | _____ | .00 |
| 38 | Add Lines 24 through 37. Write the amount here and on Form IL-1040, Line 7. | 38 | _____ | .00 |

